

**LEGISLATIVE SERVICES AGENCY  
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**FISCAL IMPACT STATEMENT**

**LS 6864**

**BILL NUMBER:** HB 1508

**NOTE PREPARED:** Dec 30, 2008

**BILL AMENDED:**

**SUBJECT:** Property Assessments and Appeals.

**FIRST AUTHOR:** Rep. GiaQuinta

**BILL STATUS:** As Introduced

**FIRST SPONSOR:**

**FUNDS AFFECTED:**     **GENERAL**  
                              **DEDICATED**  
                              **FEDERAL**

**IMPACT:** Local

**Summary of Legislation:** *Assessment Changes:* This bill provides that the deadlines for assessing officials to change a personal property tax assessment do not apply to a change in the assessed value of personal property that results from the resolution of a personal property assessment appeal.

*Legal Representation:* The bill allows an assessing official defending a determination in the tax court to elect, without the approval of the Attorney General, to be represented by an attorney selected and paid by the defendant, the township, or the county.

**Effective Date:** Upon passage; January 1, 2005 (retroactive); July 1, 2009.

**Explanation of State Expenditures:**

**Explanation of State Revenues:**

**Explanation of Local Expenditures:** *Legal Representation:* Under current law, a township or county assessor, county auditor, county property tax assessment board of appeals (PTABOA) or member of the PTABOA may hire an attorney, rather than use the Attorney General, to defend an original assessment determination only with the written approval of the Attorney General. The private attorney is paid by the township, county, or defendant.

Under this provision, the local official would not need the Attorney General's permission to hire a private attorney. This provision could increase local legal costs if more private attorneys are hired to defend assessments.

**Explanation of Local Revenues:** *Assessment Changes:* Under current law, business tangible personal property tax returns must be filed by May 15<sup>th</sup> of the assessment year, or by June 14<sup>th</sup> if the taxpayer is granted an extension.

The township assessor, if any, may change the assessed value on the return if notice is given to the taxpayer before September 15<sup>th</sup>, or four months after the return is filed if filed after May 15<sup>th</sup>.

The county assessor or PTABOA may change the assessed value on the return if notice is given to the taxpayer before October 30<sup>th</sup>, or five months after the return is filed if filed after May 15<sup>th</sup>.

The Department of Local Government Finance may change the assessed value on the return if notice is given to the taxpayer before October 1<sup>st</sup> of the following year, or 16 months after the return is filed if filed after May 15<sup>th</sup>.

Retroactive to January 1, 2005, this bill clarifies that the above deadlines do not apply if the assessment change is the result of the resolution of a taxpayer appeal.

**State Agencies Affected:** Department of Local Government Finance; Office of the Attorney General.

**Local Agencies Affected:** Township and county assessors; County auditors; County property tax assessment boards of appeals.

**Information Sources:**

**Fiscal Analyst:** Bob Sigalow, 317-232-9859.